

W.P(MD)No.18964 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18964 of 2025

and

W.M.P(MD)No.14527 of 2025

M/s. Paramasivan Traders,
GSTIN 33BTEPM8135L1ZF,
Represented by its Proprietor
P. Muthukumar,
8/104-2, Avudaysivanpatti Street,
Avudayanur,
Tenkasi Taluk,
Tirunelveli - 627808.

... Petitioner

Vs.

Assistant Commissioner (State Tax),
Tenkasi Assessment Circle,
C T Buildings,
Tenkasi - 627 811.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33BTEPM8135L1ZF/2020-21 dated 17.02.2025 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.



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For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed challenging the order dated 17.02.2025 and directing the respondent to pass an assessment order afresh after affording an sufficient opportunity to the petitioner.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

3. The learned counsel for the petitioner submits that the petitioner will deposit 25% of the disputed tax, as the petitioner failed to participate in the proceedings before the respondent.

4. Since the order has been passed without considering the reply of the petitioner, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax with the



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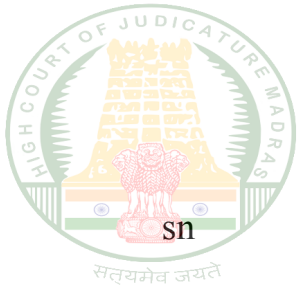
respondent in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

5.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 17.02.2025, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

6. It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to recover the amount from the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

14.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No



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To

The Assistant Commissioner (State Tax),
Tenkasi Assessment Circle,
C T Buildings,
Tenkasi - 627 811.



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C.SARAVANAN, J.

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